

South Carolina

Property Tax Rates by County

2004



METHODOLOGY OF PROPERTY TAX COLLECTION

The *South Carolina Property Tax Rates Report* is produced annually in order to provide information on millage rates for every county of the state. The *Report* is a valuable resource for economic developers statewide as well as state and local elected officials. The Department of Commerce requests categorical breakdowns of county millage rates and fees in order to provide a complete listing of charges. We truly appreciate the contribution of all of the County Auditors in developing each year's report. They provide the following information based on their counties' tax levy sheets and their millage rates or fees for special tax districts.

Those specific items are listed below with a brief explanation. They appear in the same order as they are presented in the report.

COUNTY BASE MILLAGE

Individual county millage rates with a breakdown for purpose of levy (e.g., county operating, bonds, sewer, hospital, library, etc.) are added together to produce this total **county base millage rate**. To this county base are added the other applicable millage rates and fees dependent upon school district and location within the county. This county base is often the allowable industrial abatement for the county.

SCHOOL DISTRICT(S)

School district/zone millage rates with details on purpose (e.g., operating, bonds, special schools, etc.) are added together to produce the total millage for each school district. In unincorporated areas, this school district millage and the county base millage are the only applicable property tax millage rates -- unless the area falls within a special purpose district.

CITIES/TOWNS

City and town millage rates for each county's communities. Some municipalities have elected to charge a separate millage rate within the city/town limits to which is added the applicable school district millage and the county base millage.

Special Purpose Districts (additional charges)

Special purpose districts including district name, purpose, location, and millage rates. Special purpose districts cover those areas taxed for the purposes of specific operations such as fire, water/sewer, road maintenance, lights, recycling, recreation, etc. Only the location listed is required to pay this additional millage which should be added to the county base and school millage rates and any applicable city/town mills.

Special Fees (additional charges)

Special fees including fee name, purpose, location, and fee. Special fees are similar to special purpose districts in their purposes, but instead of being a millage rate, they are a flat fee or dollar amount charged for the completion of their particular purpose. (e.g. fire, road maintenance, solid waste, sewer, recycling, etc.)

Industrial Abatements (potential exemptions for qualified facilities)

County industrial abatement millage - the potential reduction allowed for new and expanding facilities that qualify.

City industrial abatement millage - if a city enacted an ordinance permitting abatement for qualified facilities.

Value of One Mill (based on county operations only)

This figure is an approximate value based on a percentage of a county's assessed value contingent upon 100% collections. It may be used as a point of reference by which to determine a county's tax base in comparative analyses.

Local Option Sales Tax

Located on Page 15 of this report.

County tax credit factors for the counties that have enacted the local option sales tax.

City tax credit factors for the communities within those counties.

To figure your individual property tax millage rate: First, add the County Base millage to the millage for the School District in which you live. Second, if you live in a city or town add the appropriate town millage to the county base and school millage. Finally, check to see if you live in a Special Purpose District and add any applicable mills to your total.

County Base + School District + City/Town (if applicable) + Special Purpose District (if applicable) = Total Millage

South Carolina Property Tax Rates for 2004

Abbeville

<u>Running Millage Totals</u>			
COUNTY BASE			.0823
SCHOOL DISTRICT(S)			
Abbeville	.1903		.2726
Greenwood 51 (dist06)	.1729		.2552
CITIES/TOWNS		SCHOOL DISTRICT	
Abbeville	.0990	Abbeville	.1903 .3716
Calhoun Falls	.1300	Abbeville	.1903 .4026
Donalds	.0200	Abbeville	.1903 .2926
Honea Path	.1100	Abbeville	.1903 .3826
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Hunter's Creek		Greenwood Metro Dist.	.0065
Rural Fire	Fire	Unincorporated areas	.0083
Rural Landfill	Solid Waste	Unincorporated areas & Donald	.0088
<i>Special Fees (additional charges)</i>			
Fee Name	Purpose	Location	Fee
Landfill Fee	Solid Waste	Improved properties	\$40.50
Road Fee	Road Maintenance	Countywide	\$10.99
Safety Fee	Safety	Per Household	\$15.00
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>			
Jurisdiction		Millage Rate	
County Abatement			.0823
<i>Value of One Mill (based on county operations only)</i>			
This helps determine the county's tax base for comparative analyses.			\$53,000

Aiken

<u>Running Millage Totals</u>			
COUNTY BASE			.0665
SCHOOL DISTRICT(S)			
Aiken		.1476	.2141
CITIES/TOWNS		SCHOOL DISTRICT	
Aiken	.0710	Aiken	.1476 .2851
Jackson	.0560	Aiken	.1476 .2701
Monetta	.0170	Aiken	.1476 .2311
New Ellenton	.0774	Aiken	.1476 .2915
North Augusta	.0811	Aiken	.1476 .2952
Perry	.0300	Aiken	.1476 .2441
Salley	.0500	Aiken	.1476 .2641
Wagener	.0600	Aiken	.1476 .2741
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
College Acres Public Works	Water/Sewer	College Acres Area	.0347
<i>Special Fees (additional charges)</i>			
Fee Name	Purpose	Location	Fee
Commercial Fire Fee Average	Fire	Average for 16 districts	\$229.27
Industrial Fire Fee Average	Fire	Average for 15 districts	\$487.50
Residential Fire Fee Average	Fire	Average for 19 districts	\$44.82
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>			
Jurisdiction		Millage Rate	
County Abatement			.0611
<i>Value of One Mill (based on county operations only)</i>			
This helps determine the county's tax base for comparative analyses.			\$398,373

Allendale

<u>Running Millage Totals</u>			
COUNTY BASE			.1810
SCHOOL DISTRICT(S)			
Allendale		.2420	.4230
CITIES/TOWNS		SCHOOL DISTRICT	
Allendale	.1250	Allendale	.2420 .5480
Fairfax	.0980	Allendale	.2420 .5210
<i>Value of One Mill (based on county operations only)</i>			
This helps determine the county's tax base for comparative analyses.			\$22,095

Anderson

Running Millage Totals

COUNTY BASE		.0750
SCHOOL DISTRICT(S)		
Anderson 1	.1741	.2491
Anderson 2	.2502	.3252
Anderson 3	.1647	.2397
Anderson 4	.1834	.2584
Anderson 5	.2009	.2759

CITIES/TOWNS		SCHOOL DISTRICT		
Anderson	.1220	Anderson 5	.2009	.3979
Belton	.1120	Anderson 2	.2502	.4372
Clemson	.0816	Anderson 4	.1834	.3400
Easley	.0617	Anderson 1	.1741	.3108
Honea Path	.1100	Anderson 2	.2502	.4352
Iva	.1422	Anderson 3	.1647	.3819
Pendleton	.1450	Anderson 4	.1834	.4034
West Pelzer	.0950	Anderson 1	.1741	.3441
Williamston	.1060	Anderson 1	.1741	.3551

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Anderson County Sewer	Sewer	Unincorporated Areas less Homeland & Piedmont	.0030
Big Creek	Watershed	School District 1	.0033
Broadmouth	Watershed	School Districts 1&2	.0023
Brushy Creek	Watershed	School District 1	.0011
Cobbs Glen Public Service	Lights	School District 5	.0060
Homeland Park	Water/Sewer	Homeland Park	.0160
Metro EMS	EMS	Unincorporated Areas & Anderson	.0032
Piedmont Public Service	Water/Sewer	Piedmont	.0810
Sedgewood Public Service	Water/Sewer	Sedgewood	.0084
Three & Twenty	Watershed	School District 4	.0012

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Gilmer / Meadowbrook	Sewer	Gilmer / Meadowbrook subdivision	\$177.21
Heritage at Cobb's Glen			\$84.70
Loneoak / Broadview / Johnson (LBJ)	Sewer	Loneoak / Broadview / Johnson subdivision	\$214.61
Moore Mackey Road	Road Maintenance		\$161.00
Shenandoah	Lighting		\$221.30
Solid Waste Fee	Solid Waste	Countywide	\$40.00
Thornwood Acres		Thornwood Acres	\$260.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0750

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$506,724**

Bamberg

Running Millage Totals

COUNTY BASE		.1314
SCHOOL DISTRICT(S)		
Bamberg 1	.2348	.3662
Bamberg 2	.2863	.4177

CITIES/TOWNS		SCHOOL DISTRICT		
Bamberg	.1028	Bamberg 1	.2348	.4690
Denmark	.1087	Bamberg 2	.2863	.5264
Ehrhardt	.0780	Bamberg 1	.2348	.4442
Olar	.0900	Bamberg 2	.2863	.5077

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.0123

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1314

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$27,354**

Barnwell

Running Millage Totals

COUNTY BASE		.1220
SCHOOL DISTRICT(S)		
Barnwell 45	.2080	.3300
Blackville 19	.2000	.3220
Williston 29	.1550	.2770

CITIES/TOWNS		SCHOOL DISTRICT		
Barnwell	.0630	Barnwell 45	.2080	.3930
Blackville	.0790	Blackville 19	.2000	.4010
Snelling	.0200	Barnwell 45	.2080	.3500
Williston	.0600	Williston 29	.1550	.3370

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Career Center	Career Center	County wide	.0215
Rural Fire	Fire	Unincorporated Areas	.0130

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1220

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$47,136**

Beaufort**Running Millage Totals**

COUNTY BASE			.0486
SCHOOL DISTRICT(S)			
Beaufort		.0942	.1428
CITIES/TOWNS		SCHOOL DISTRICT	
Beaufort	.0558	Beaufort	.0942 .1986
Bluffton	.0420	Beaufort	.0942 .1848
Port Royal	.0850	Beaufort	.0942 .2278
Yemassee	.0680	Beaufort	.0942 .2108

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Broad Creek PSD	Water/Sewer	Broad Creek	.0100
Fire Districts	Fire	Average for 5 Districts	.0327
Fripp Island PSD	Water/Sewer Debt	Fripp Island	.0220
Fripp Island PSD	Water/Sewer	Fripp Island	.0155
Hilton Head #1 PSD	Water/Sewer	Hilton Head Island	.0030
Hilton Head PSD	Water/Sewer Debt	Hilton Head Island	.0011

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Per Vehicle	\$10.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$1,375,206
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Berkeley**Running Millage Totals**

COUNTY BASE			.0540
SCHOOL DISTRICT(S)			
Berkeley		.1980	.2520
CITIES/TOWNS		SCHOOL DISTRICT	
Bonneau	.0150	Berkeley	.1980 .2670
Charleston	.0988	Berkeley	.1980 .3508
Goose Creek	.0485	Berkeley	.1980 .3005
Hanahan	.0740	Berkeley	.1980 .3260
Jamestown	.0250	Berkeley	.1980 .2770
Moncks Corner	.0680	Berkeley	.1980 .3200
St. Stephen	.1000	Berkeley	.1980 .3520
Summerville	.0800	Berkeley	.1980 .3320

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Sangaree	Road Maintenance	Residential Subdivision	.0480

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Average Fire Fee	Fire	Per Acre of Vacant Land	\$10.44
Devon Forest Special TD	Subdivision Improvements	Devon Forest subdivision - Unimproved	\$25.00
Devon Forest Special TD	Subdivision Improvements	Devon Forest subdivision - Improved	\$50.00
Fire Districts	Fire	Countywide	\$60.00
Goose Creek Sanitation	Solid Waste	Goose Creek	\$75.00
Landfill Charges - Single Unit	Solid Waste	Countywide	\$65.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico subdivision - Unimproved	\$25.00
Pimlico Special TD Fee	Subdivision Improvements	Pimlico subdivision - Improved	\$50.00
Summerville Sanitation	Solid Waste Collection	Town of Summerville	\$84.00
Tall Pines Special TD Fee	Subdivision Improvements	Tall Pines subdivision - Unimproved	\$25.00
Tall Pines Special TD Fee	Subdivision Improvements	Tall Pines subdivision - Improved	\$49.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0014

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$352,000
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Calhoun

<u>Running Millage Totals</u>			
COUNTY BASE			.1090
SCHOOL DISTRICT(S)			
Calhoun		.1580	.2670
CITIES/TOWNS		SCHOOL DISTRICT	
Cameron	.0770	Calhoun	.1580
St. Matthews	.0800	Calhoun	.1580
			.3440
			.3470
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Sandy Run Fire	Fire	Sandy Run	.0020
<i>Special Fees (additional charges)</i>			
Fee Name	Purpose	Location	Fee
Family Fire Fee	Fire	Countywide	\$50.00
Industrial Fire Fee	Fire	Average for 8 Districts	\$200.00
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>			
Jurisdiction			Millage Rate
City Abatement - Cameron			.0770
City Abatement - St. Matthews			.0900
County Abatement			.1090
<i>Value of One Mill (based on county operations only)</i>			
This helps determine the county's tax base for comparative analyses.			\$46,000

Charleston

<u>Running Millage Totals</u>			
COUNTY BASE			.0705
SCHOOL DISTRICT(S)			
Charleston		.1214	.1919
CITIES/TOWNS		SCHOOL DISTRICT	
Charleston	.0988	Charleston	.1214
Folly Beach	.0481	Charleston	.1214
Isle of Palms	.0285	Charleston	.1214
Lincolnville	.1164	Charleston	.1214
McClellanville	.0482	Charleston	.1214
Mount Pleasant	.0472	Charleston	.1214
North Charleston	.1028	Charleston	.1214
Sullivan's Island	.0384	Charleston	.1214
Summerville	.0800	Charleston	.1214
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Cooper River PPC	Recreation		.0143
Fire Districts	Fire	Average for 7 Districts	.0288
James Island PSD Bonds	Water/Sewer Bonds		.0051
James Island PSD Operating	Water/Sewer		.0691
North Charleston PSD Operating	Water/Sewer & Recreation		.0971
St Andrews PPC Operating	Recreation		.0215
St Andrews PSD Bonds	Water/Sewer Bonds		.0022
St Andrews PSD Operating	Water/Sewer & Recreation		.0774
<i>Special Fees (additional charges)</i>			
Fee Name	Purpose	Location	Fee
Solid Waste Disposal User Fee	Solid Waste	Single-Unit Residences	\$89.00
Solid Waste Disposal User Fee	Solid Waste	Multi-Unit Residences - per unit	\$63.00
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>			
Jurisdiction	Millage Rate		
County Abatement	.0612		
<i>Value of One Mill (based on county operations only)</i>			
This helps determine the county's tax base for comparative analyses.			\$1,697,935

Cherokee

Running Millage Totals

COUNTY BASE			.0744
SCHOOL DISTRICT(S)			
Cherokee		.1676	.2420

CITIES/TOWNS		SCHOOL DISTRICT	
Blacksburg	.1310	Cherokee	.1676
Gaffney	.1079	Cherokee	.1676

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 7 Districts	.0102

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Gaffney	.1079
County Abatement	.0744

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$149,150**

Chester

Running Millage Totals

COUNTY BASE			.1298
SCHOOL DISTRICT(S)			
Chester		.2129	.3427

CITIES/TOWNS		SCHOOL DISTRICT	
Chester	.1880	Chester	.2129
Fort Lawn	.0640	Chester	.2129
Great Falls	.1430	Chester	.2129

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Chester Fire District	Fire	District 2 to 5 miles outside of downtown Chester	.0378
Lando Fire District	Fire	District 3	.0105

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1143

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$81,696**

Chesterfield

Running Millage Totals

COUNTY BASE			.0698
SCHOOL DISTRICT(S)			
Chesterfield		.1635	.2333

CITIES/TOWNS		SCHOOL DISTRICT	
Cheraw	.1260	Chesterfield	.1635
Chesterfield	.1100	Chesterfield	.1635
Jefferson	.0870	Chesterfield	.1635
McBee	.0520	Chesterfield	.1635
Pageland	.0800	Chesterfield	.1635
Patrick	.0550	Chesterfield	.1635

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Alligator Fire	Fire		.0130
Cash			.0230
Cheraw - 02			.0180
Harris Creek			.0150

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 9 Districts	\$30.00
Road Improvement and Maintenance Fee	Road Improvement and Maintenance	Per Vehicle	\$20.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0673

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$98,000**

Clarendon

Running Millage Totals

COUNTY BASE			.1303
SCHOOL DISTRICT(S)			
Clarendon 1		.1431	.2734
Clarendon 2		.1102	.2405
Clarendon 3		.2276	.3579

CITIES/TOWNS		SCHOOL DISTRICT	
Manning	.1410	Clarendon 2	.1102
Summerton	.0850	Clarendon 1	.1431
Turbeville	.0730	Clarendon 3	.2276

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated areas, Turbeville & Paxville	.0194

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Fee	Road Maintenance	Per Vehicle	\$25.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1182

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$74,485**

Colleton

Running Millage Totals

COUNTY BASE		.1366
SCHOOL DISTRICT(S)		
Colleton	.1239	.2605

CITIES/TOWNS		SCHOOL DISTRICT	
Edisto Beach	.0240	Colleton	.1239
Walterboro	.0950	Colleton	.1239

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
County Fire	Fire Debt	Unincorporated areas	.0125
County Fire	Fire	Unincorporated areas	.0239

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Fee	Road Maintenance	Per Motor Vehicle	\$25.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement (new facilities only)	.1366

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$115,553
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Darlington

Running Millage Totals

COUNTY BASE		.0673
SCHOOL DISTRICT(S)		
Darlington	.1670	.2343

CITIES/TOWNS		SCHOOL DISTRICT	
Darlington	.1175	Darlington	.1670
Hartsville	.1100	Darlington	.1670
Lamar	.0730	Darlington	.1670
Society Hill	.0630	Darlington	.1670

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.0083
Hartsville Community Center	Community Center	Town of Hartsville	.0020

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Fee	Solid Waste	Per Residence	\$27.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0673

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$182,711
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Dillon

Running Millage Totals

COUNTY BASE		.1030
SCHOOL DISTRICT(S)		
Dillon	.1490	.2520

CITIES/TOWNS		SCHOOL DISTRICT	
Dillon	.0920	Dillon	.1490
Lake View	.1150	Dillon	.1490
Latta	.1460	Dillon	.1490

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste Disposal Fee	Solid Waste	Countywide	\$75.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1030

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$54,790
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Dorchester

Running Millage Totals

COUNTY BASE		.0752
SCHOOL DISTRICT(S)		
Dorchester 2	.1930	.2682
Dorchester 4	.2632	.3384

CITIES/TOWNS		SCHOOL DISTRICT	
Harleyville	.0750	Dorchester 4	.2632
North Charleston	.1028	Dorchester 2	.1930
Ridgeville	.0800	Dorchester 4	.2632
St. George	.1050	Dorchester 4	.2632
Summerville	.0800	Dorchester 2	.1930

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Solid Waste User Fee	Solid Waste Collection & Disposal	Countywide	\$60.00
Storm Waste Water Management Fee		Countywide per Parcel	\$29.20
Summerville Solid Waste Collection Fee	Solid Waste Collection	Town of Summerville	\$84.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0702

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$272,235
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Edgefield

<u>Running Millage Totals</u>				
COUNTY BASE			.2154	
SCHOOL DISTRICT(S)				
Edgefield		.2056	.4211	
CITIES/TOWNS		SCHOOL DISTRICT		
Edgefield	.0790	Edgefield	.2056	.5001
Johnston	.0749	Edgefield	.2056	.4960
Trenton	.0605	Edgefield	.2056	.4816
<i>Special Purpose Districts (additional charges)</i>				
Fee Name	Purpose	Location	Millage Rate	
County Fire	Fire	Unincorporated	.0100	
<i>Special Fees (additional charges)</i>				
Fee Name	Purpose	Location	Fee	
Tri-County Recycling Project	Recycling	Countywide	\$80.00	
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>				
Jurisdiction			Millage Rate	
County Abatement			.0715	
<i>Value of One Mill (based on county operations only)</i>				
This helps determine the county's tax base for comparative analyses.			\$47,230	

Fairfield

				<u>Running Millage Totals</u>
COUNTY BASE				.1091
SCHOOL DISTRICT(S)				
Fairfield			.1749	.2840
CITIES/TOWNS		SCHOOL DISTRICT		
Ridgeway	.0570	Fairfield	.1749	.3410
Winnsboro	.0295	Fairfield	.1749	.3135
<i>Special Purpose Districts (additional charges)</i>				
Fee Name	Purpose	Location	Millage Rate	
County Fire	Fire	Countywide less Winnsboro	.0036	
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>				
Jurisdiction			Millage Rate	
County Abatement			.1150	
<i>Value of One Mill (based on county operations only)</i>				
This helps determine the county's tax base for comparative analyses.				\$116,907

Florence

<u>Running Millage Totals</u>				
COUNTY BASE			.0735	
SCHOOL DISTRICT(S)				
Florence 1		.1620	.2355	
Florence 2		.2123	.2858	
Florence 3		.1583	.2318	
Florence 4		.1562	.2297	
Florence 5		.2477	.3212	
CITIES/TOWNS		SCHOOL DISTRICT		
Florence	.0608	Florence 1	.1620	.2963
Johnsonville	.0528	Florence 5	.2477	.3740
Lake City	.1659	Florence 3	.1583	.3977
Olanta	.0551	Florence 3	.1583	.2869
Pamplico	.0880	Florence 2	.2123	.3738
Quinby	.0125	Florence 1	.1620	.2480
Timmonsville	.0900	Florence 4	.1562	.3197
Special Purpose Districts (additional charges)				
Fee Name	Purpose	Location	Millage Rate	
Fire Districts	Fire	Average for 6 Districts	.0165	
Lynches Lake	Watershed	Coward area	.0194	
Salem Pole Cat	Watershed	Scranton area	.0170	
Special Fees (additional charges)				
Fee Name	Purpose	Location	Fee	
Road Maintenance Fee	Road Maintenance	Countywide	\$30.00	
Solid Waste Fee	Solid Waste	Countywide	\$32.09	
Industrial Abatements (potential exemptions for qualified facilities)				
Jurisdiction			Millage Rate	
County Abatement			.0650	
Value of One Mill (based on county operations only)				
This helps determine the county's tax base for comparative analyses.			\$378,008	

Georgetown

<u>Running Millage Totals</u>			
COUNTY BASE			.0533
SCHOOL DISTRICT(S)			
Georgetown		.1462	.1995
CITIES/TOWNS		SCHOOL DISTRICT	
Andrews	.1155	Georgetown	.1462
Georgetown	.0906	Georgetown	.1462
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 3 Districts	.0140
Recycling/Greenboxes	Recycling	Tax Districts 1, 2, 3, 4, 41, & 42	.0036
<i>Special Fees (additional charges)</i>			
Fee Name	Purpose	Location	Fee
Landfill Fee	Solid Waste	Per Residential Unit	\$25.00
Road Fee	Roads	Per Vehicle	\$15.00
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>			
Jurisdiction			Millage Rate
County Abatement			.0533
<i>Value of One Mill (based on county operations only)</i>			
This helps determine the county's tax base for comparative analyses.			\$341,721

Greenville

			<u>Running Millage Totals</u>
COUNTY BASE			.0651
SCHOOL DISTRICT(S)			
Anderson 2		.2464	.3115
Greenville		.1478	.2129
Spartanburg 1		.2038	.2689
CITIES/TOWNS		SCHOOL DISTRICT	
Fountain Inn	.0584	Greenville	.1478 .2713
Greenville	.0909	Greenville	.1478 .3038
Greer	.0939	Greenville	.1478 .3068
Mauldin	.0585	Greenville	.1478 .2714
Simpsonville	.5007	Greenville	.1478 .7136
Travelers Rest	.0869	Greenville	.1478 .2998

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Berea Sewer	Sewer		.0195
Community Light Districts	Lights	Average of 16 Districts	.0978
Fire Districts	Fire	Average for 30 Districts	.0276
Greenville County Recreation	Recreation	Countywide less Greer, Greenville, Mauldin, and Simpsonville	.0047
Greenville Memorial Auditorium	Recreation	Portions of County	.0008
Marietta Water	Water	Table Rock Area	.0075
Metro Sewer	Sewer	Metro Area Sewer	.0058
Piedmont Sewer & Light	Sewer, Light		.0240
Saluda Lakes STD	Lake Maintenance		.0192
Sanitation	Solid Waste	Unincorporated Areas	.0149
Taylors Sewer	Sewer		.0145
Upper Paris Mountain Community	Water		.0149
Wade Hampton Sewer	Sewer	Wade Hampton Subdivision	.0084

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Per Vehicle	\$15.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Greer	.0939
County Abatement	.0585

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$1,468,384
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Greenwood

			<u>Running Millage Totals</u>
COUNTY BASE			.0804
SCHOOL DISTRICT(S)			
Greenwood 50		.2140	.2944
Greenwood 51		.1813	.2617
Greenwood 52		.1598	.2402
CITIES/TOWNS		SCHOOL DISTRICT	
Greenwood	.0960	Greenwood 50	.2140 .3904
Hodges	.0466	Greenwood 50	.2140 .3410
Ninety Six	.1141	Greenwood 52	.1598 .3543
Troy	.0174	Greenwood 50	.2140 .3118
Ware Shoals	.1030	Greenwood 51	.1813 .3647

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Average of 30 Subdivisions	Lights	Subdivisions	.0118

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Hunters Glenn		Hunters Glenn Subdivision	\$200.00
Quail Run	Lighting and Entrance Maintenance	Quail Run Subdivision	\$50.00
Saddle Hill	Lighting and Entrance Maintenance	Saddle Hill Subdivision	\$50.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement	.0543
County Abatement	.0559

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$162,803
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Hampton

			<u>Running Millage Totals</u>
COUNTY BASE			.1590
SCHOOL DISTRICT(S)			
Hampton 1		.2430	.4020
Hampton 2		.3280	.4870
CITIES/TOWNS		SCHOOL DISTRICT	
Brunson	.0858	Hampton 1	.2430 .4878
Estill	.1240	Hampton 2	.3280 .6110
Gifford	.0500	Hampton 2	.3280 .5370
Hampton	.0690	Hampton 1	.2430 .4710
Varnville	.0590	Hampton 1	.2430 .4610
Yemassee	.0680	Hampton 1	.2430 .4700

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Unincorporated	.0140

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1590

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$40,552
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Horry

<u>Running Millage Totals</u>			
COUNTY BASE			.0509
SCHOOL DISTRICT(S)			
Horry		.1304	.1813
CITIES/TOWNS		SCHOOL DISTRICT	
Atlantic Beach	.0900	Horry	.1304 .2713
Aynor	.0900	Horry	.1304 .2713
Briarcliffe Acres	.0560	Horry	.1304 .2373
Conway	.0967	Horry	.1304 .2780
Loris	.1150	Horry	.1304 .2963
Myrtle Beach	.0632	Horry	.1304 .2445
North Myrtle Beach	.0357	Horry	.1304 .2170
Surfside Beach	.0550	Horry	.1304 .2363

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Arcadian Shores	Road Maintenance	Arcadian Shores	.0350
Buck Creek Watershed	Watershed	District 9	.0043
Cartwheel Watershed	Watershed		.0043
Crab Tree Watershed	Watershed	District 12	.0043
Fire District	Fire	County Fire	.0183
Gapway Swamp Watershed	Watershed	District 15	.0043
Mt. Gilead Road Maintenance	Road Maintenance	Mt. Gilead, Unincorporated	.0240
Murrells Inlet Fire District	Fire	Murrells Inlet	.0100
Simpson Creek Watershed	Watershed	District 30	.0043
Socastee Community Recreation	Recreation	Socastee, Unincorporated	.0020
Solid Waste Program	Solid Waste	Unincorporated Areas	.0071
Todd Swamp Watershed	Watershed	District 35	.0043

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$1,250,000**

Jasper

<u>Running Millage Totals</u>			
COUNTY BASE			.1630
SCHOOL DISTRICT(S)			
Jasper		.1297	.2927
CITIES/TOWNS		SCHOOL DISTRICT	
Hardeeville	.1470	Jasper	.1297 .4397
Ridgeland	.0950	Jasper	.1297 .3877

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Cherry Point Fire	Fire	Cherry Point	.0350

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1630

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$58,100**

Kershaw

<u>Running Millage Totals</u>			
COUNTY BASE			.0704
SCHOOL DISTRICT(S)			
Kershaw		.1734	.2438
CITIES/TOWNS		SCHOOL DISTRICT	
Camden	.0860	Kershaw	.1734 .3298
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.0178

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1769

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$166,501**

Lancaster

<u>Running Millage Totals</u>			
COUNTY BASE			.0765
SCHOOL DISTRICT(S)			
Lancaster		.1855	.2620
CITIES/TOWNS		SCHOOL DISTRICT	
Kershaw	.0788	Lancaster	.1855 .3408
Lancaster	.1470	Lancaster	.1855 .4090

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Motor Vehicles taxed in County	\$15.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Lancaster	.1470
County Abatement	.1855

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$135,292**

Laurens

Running Millage Totals

COUNTY BASE			.0663
SCHOOL DISTRICT(S)			
Greenville 52		.1478	.2141
Laurens 55		.1780	.2443
Laurens 56		.1750	.2413
Ware Shoals 51		.1729	.2392
CITIES/TOWNS		SCHOOL DISTRICT	
Clinton	.0905	Laurens 56	.1750
Fountain Inn	.0584	Greenville 52	.1478
Gray Court	.0720	Laurens 55	.1780
Laurens	.1200	Laurens 55	.1780

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
County Fire	Fire	Countywide less the cities of Laurens, Clinton, Fountain Inn	.0180
Education Colleges	Piedmont Tech & USC	Countywide	.0010
Greenpond	Road Maintenance	Rabon Mini-Farms Subdivision	.0340
Laurens	Road Maintenance	Herron Road was paved	.1000

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
City Road Fee	Road Maintenance	City of Laurens	\$5.00
County Road Fee	Road Maintenance	Per Motorized Vehicle	\$8.00
Landfill Fee	Solid Waste	Countywide	\$50.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Clinton	.0905
City Abatement - Laurens	.0600
County Abatement	.0663

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$158,000
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Lee

Running Millage Totals

COUNTY BASE			.1533
SCHOOL DISTRICT(S)			
Lee		.1818	.3350
CITIES/TOWNS		SCHOOL DISTRICT	
Bishopville	.1050	Lee	.1818
Lynchburg	.1400	Lee	.1818

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Vehicle Fee	Schools	Per Vehicle	\$10.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1500

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$27,309
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Lexington

Running Millage Totals

COUNTY BASE			.0779
SCHOOL DISTRICT(S)			
Lexington 1		.2851	.3630
Lexington 2		.1831	.2610
Lexington 3		.2526	.3305
Lexington 4		.2821	.3600
Lexington 5		.2449	.3228

CITIES/TOWNS		SCHOOL DISTRICT	
Batesburg-Leesville	.1016	Lexington 3	.2526
Cayce	.0405	Lexington 2	.1831
Chapin	.0140	Lexington 5	.2449
Columbia	.0920	Lexington 5	.2449
Gilbert	.0050	Lexington 1	.2851
Irmo	.0180	Lexington 5	.2449
Lexington	.0437	Lexington 1	.2851
Pelion	.0137	Lexington 1	.2851
Springdale	.0348	Lexington 2	.1831
Summit	.0061	Lexington 1	.2851
Swansea	.0900	Lexington 4	.2821
West Columbia	.0510	Lexington 2	.1831

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Irmo-Chapin Rec. Comm	Recreation Bonds	District Five	.0051
Irmo-Chapin Rec. Comm	Recreation	District Five	.0137
Isle of Pines	Water & Sewer	District Five	.1190
Lexington County Rec. & Aging Comm.	Recreation Bonds	Countywide less District Five	.0028
Lexington County Rec. & Aging Comm.	Recreation	Countywide less District Five	.0105
Rural Fire	Fire	Countywide less the cities of Cayce, West Columbia, Batesburg-Leesville	.0148

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Sanitation		City of Irmo	\$132.00
Sewer		Dutchman Shores Subdivision	\$175.00
Street Pavement		Stonebridge Subdivision	\$365.00
Street Pavement		Town of Lexington, Golden Hills Subdivision	\$105.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0742

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$671,836
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Marion

<u>Running Millage Totals</u>			
COUNTY BASE			.0940
SCHOOL DISTRICT(S)			
Marion 1	.1650		.2590
Marion 2	.1590		.2530
Marion 7	.1970		.2910
CITIES/TOWNS		SCHOOL DISTRICT	
Marion	.1220	Marion 1	.1650 .3810
Mullins	.1240	Marion 2	.1590 .3770
Nichols	.0880	Marion 2	.1590 .3410
Sellers	.1550	Marion 1	.1650 .4140
<i>Special Fees (additional charges)</i>			
Fee Name	Purpose	Location	Fee
Road and Bridge Fee	Road and Bridge Maintenance	Per Vehicle	\$25.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0940

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$67,000
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Marlboro

<u>Running Millage Totals</u>			
COUNTY BASE			.0870
SCHOOL DISTRICT(S)			
Marlboro	.1821		.2691
CITIES/TOWNS		SCHOOL DISTRICT	
Bennettsville	.1030	Marlboro	.1821 .3721
Blenheim	.0530	Marlboro	.1821 .3221
Clio	.1050	Marlboro	.1821 .3741
McColl	.0650	Marlboro	.1821 .3341
Tatum	.0130	Marlboro	.1821 .2821
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Rural Fire	Fire	Countywide less Bennettsville & Clio	.0120

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Road Maintenance Fee	Road Maintenance	Countywide	\$27.50

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0813

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$62,000
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McCormick

<u>Running Millage Totals</u>			
COUNTY BASE			.1083
SCHOOL DISTRICT(S)			
McCormick	.1520		.2603
McCormick	.0040		.1123
CITIES/TOWNS		SCHOOL DISTRICT	
McCormick	.1138	McCormick	.0040 .2261
McCormick	.1138	McCormick	.1520 .3741
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Savannah Lakes Village	Public Safety	Savannah Lakes Village	.0140

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1083

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$28,220
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Newberry

<u>Running Millage Totals</u>			
COUNTY BASE			.1185
SCHOOL DISTRICT(S)			
Newberry	.2305		.3490
CITIES/TOWNS		SCHOOL DISTRICT	
Little Mountain	.0200	Newberry	.2305 .3690
Newberry	.0940	Newberry	.2305 .4430
Pomaria	.0040	Newberry	.2305 .3530
Prosperity	.0490	Newberry	.2305 .3980
Whitmire	.1000	Newberry	.2305 .4490

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1185

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$81,652
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Oconee

<u>Running Millage Totals</u>			
COUNTY BASE			.0680
SCHOOL DISTRICT(S)			
Oconee	.1370		.2050
CITIES/TOWNS		SCHOOL DISTRICT	
Salem	.0300	Oconee	.1370 .2350
Seneca	.0500	Oconee	.1370 .2550
Walhalla	.0840	Oconee	.1370 .2890
West Union	.0390	Oconee	.1370 .2440
Westminster	.0880	Oconee	.1370 .2930

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Keowee Fire District	Fire	District 17	.0195

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0680

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$355,412
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Orangeburg

		<u>Running Millage Totals</u>	
COUNTY BASE			.1170
SCHOOL DISTRICT(S)			
Orangeburg 3	.2182	.3352	
Orangeburg 4	.2082	.3252	
Orangeburg 5	.2232	.3402	
CITIES/TOWNS		SCHOOL DISTRICT	
Bowman .0600	Orangeburg 5 .2232	.4002	
Branchville .0660	Orangeburg 4 .2082	.3912	
Cope .0250	Orangeburg 4 .2082	.3502	
Cordova .0110	Orangeburg 4 .2082	.3362	
Elloree .0600	Orangeburg 3 .2182	.3952	
Eutawville .0600	Orangeburg 3 .2182	.3952	
Holly Hill .0660	Orangeburg 3 .2182	.4012	
Livingston .0200	Orangeburg 5 .2232	.3602	
Neeses .0280	Orangeburg 4 .2082	.3532	
Neeses .0280	Orangeburg 5 .2232	.3682	
North .0640	Orangeburg 5 .2232	.4042	
Norway .0420	Orangeburg 4 .2082	.3672	
Orangeburg .0730	Orangeburg 5 .2232	.4132	
Rowesville .0300	Orangeburg 5 .2232	.3702	
Santee .0480	Orangeburg 3 .2182	.3832	
Springfield .0580	Orangeburg 4 .2082	.3832	
Vance .0500	Orangeburg 3 .2182	.3852	
Woodford .0070	Orangeburg 5 .2232	.3472	

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Brookdale Lights	Street Lights	Brookdale Subdivision	.0040
County Fire	Fire	Countywide less Elloree, North, and Santee	.0170
Health/Drainage	Drainage	Holly Hill	.0030
New Brooklyn Lights	Street Lights	New Brooklyn Subdivision	.0030
Santee Fire	Fire	Santee	.0170
Watershed	Drainage	Districts 35 and 37	.0030

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0960

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$238,644**

Pickens

		<u>Running Millage Totals</u>	
COUNTY BASE			.0659
SCHOOL DISTRICT(S)			
Pickens	.1471	.2130	
CITIES/TOWNS		SCHOOL DISTRICT	
Central .0630	Pickens .1471	.2760	
Clemson .0816	Pickens .1471	.2946	
Easley .0617	Pickens .1471	.2747	
Liberty .0870	Pickens .1471	.3000	
Norris .0750	Pickens .1471	.2880	
Pickens .0480	Pickens .1471	.2610	
Six Mile .0370	Pickens .1471	.2500	

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
County Sewer	Sewer	Unincorporated Areas	.0016
Georges Creek	Dam & Surface Water Improvement	Georges Creek	.0007
Keowee Vineyards	Fire Protection	Unincorporated Area	.0576
Pumpkintown	Fire Protection		.0142
Saluda Lake	Lake Improvement	Saluda Lake	.0150
Sedgewood	Street Lights	Sedgewood Subdivision	.0084
Shady Grove	Fire Protection		.0268

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Fire Districts	Fire	Average for 10 Districts	\$48.65

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Easley	.0617
City Abatement - Liberty	.0870
County Abatement	.0659

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses. **\$316,500**

Richland

		<u>Running Millage Totals</u>	
COUNTY BASE			.1015
SCHOOL DISTRICT(S)			
Lexington 5	.2449		.3464
Richland 1	.2676		.3691
Richland 2	.2680		.3695
CITIES/TOWNS		SCHOOL DISTRICT	
Blythewood	.0080	Richland 2	.2680 .3775
Columbia	.0920	Richland 1	.2676 .4611
Columbia	.0920	Richland 2	.2680 .4615
Eastover	.1212	Richland 1	.2676 .4903
Forest Acres	.0550	Richland 1	.2676 .4241
Forest Acres	.0550	Richland 2	.2680 .4245
Irmo	.0180	Lexington 5	.2449 .3644

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Drainage Bonds	Drainage	Unincorporated areas	.0009
East Richland PSD	Water/Sewer Bonds	Roughly Arcadia Lakes & Forest Acres	.0032
Recreation Bonds	Recreation Bonds	Countywide less Columbia	.0021
Recreation Commission	Recreation	Countywide less Columbia	.0091
Rural Fire	Fire Bonds	Countywide less Arcadia Lakes, Columbia, & Irmo	.0008
Stormwater Management	Stormwater		.0025

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Residential Solid Waste Fee	Solid Waste	Unincorporated areas	\$168.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.0800

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$1,014,000
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Saluda

		<u>Running Millage Totals</u>	
COUNTY BASE			.1464
SCHOOL DISTRICT(S)			
Aiken 2	.1440		.2904
Lexington 55	.2526		.3990
Saluda 77	.2063		.3527

CITIES/TOWNS		SCHOOL DISTRICT	
Batesburg-Leesville	.1016	Lexington 55	.2526 .5006
Monetta	.0170	Aiken 2	.1440 .3074
Ridge Spring	.0920	Aiken 2	.1440 .3824
Saluda	.0810	Saluda 77	.2063 .4337

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
County Abatement	.1464

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$41,670
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Spartanburg

		<u>Running Millage Totals</u>	
COUNTY BASE			.0721
SCHOOL DISTRICT(S)			
Greenville	.1478		.2199
Spartanburg 1	.2221		.2942
Spartanburg 2	.1884		.2605
Spartanburg 3	.2329		.3050
Spartanburg 4	.2158		.2879
Spartanburg 5	.1854		.2575
Spartanburg 6	.1713		.2434
Spartanburg 7	.2149		.2870

CITIES/TOWNS		SCHOOL DISTRICT	
Campobello	.0917	Spartanburg 1	.2221 .3859
Chesnee	.1000	Spartanburg 2	.1884 .3605
Cowpens	.1022	Spartanburg 3	.2329 .4072
Duncan	.0655	Spartanburg 5	.1854 .3230
Greer	.0939	Spartanburg 5	.1854 .3514
Inman	.0673	Spartanburg 1	.2221 .3615
Landrum	.0698	Spartanburg 1	.2221 .3640
Lyman	.0451	Spartanburg 5	.1854 .3026
Pacolet	.0620	Spartanburg 3	.2329 .3670
Reidville	.0150	Spartanburg 5	.1854 .2725
Spartanburg	.0933	Spartanburg 6	.1713 .3367
Spartanburg	.0933	Spartanburg 7	.2149 .3803
Wellford	.0555	Spartanburg 5	.1854 .3130
Woodruff	.1210	Spartanburg 4	.2158 .4089

Special Purpose Districts (additional charges)

Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 38 Districts	.0173
Lakewood Hills	Street Lights	Lakewood Hills Subdivision	.0084
Metro Sub District B	Water		.0316
Spartanburg Sanitary Sewer	Sewer	Sewer District S3	.0082
Startex Wellford Water District	Water		.0130
Twin Lakes	Dam Maintenance	Twin Lakes Subdivision	.0155
Woodruff Roebuck Water District	Water		.0096

Special Fees (additional charges)

Fee Name	Purpose	Location	Fee
Landfill Fee	Solid Waste	Countywide	\$47.00

Industrial Abatements (potential exemptions for qualified facilities)

Jurisdiction	Millage Rate
City Abatement - Greer	.0939
City Abatement - Spartanburg	.0933
County Abatement	.0600

Value of One Mill (based on county operations only)

This helps determine the county's tax base for comparative analyses.	\$815,630
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Sumter

<u>Running Millage Totals</u>			
COUNTY BASE			.1070
SCHOOL DISTRICT(S)			
Sumter 17	.1772		.2842
Sumter 2	.1862		.2932
CITIES/TOWNS		SCHOOL DISTRICT	
Mayesville .0500	Sumter 2 .1862		.3432
Pinewood .0540	Sumter 2 .1862		.3472
Sumter .0840	Sumter 2 .1862		.3772
Sumter .0840	Sumter 17 .1772		.3682
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.0147
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>			
Jurisdiction			Millage Rate
County Abatement			.1176
<i>Value of One Mill (based on county operations only)</i>			
This helps determine the county's tax base for comparative analyses.			\$214,680

Union

<u>Running Millage Totals</u>			
COUNTY BASE			.1258
SCHOOL DISTRICT(S)			
Union	.1650		.2908
CITIES/TOWNS		SCHOOL DISTRICT	
Carlisle .1580	Union .1650		.4488
Jonesville .1010	Union .1650		.3918
Union .0743	Union .1650		.3651
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 12 Districts	.0190
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>			
Jurisdiction			Millage Rate
City Abatement - Jonesville			.1245
City Abatement - Union			.0743
County Abatement			.0126
<i>Value of One Mill (based on county operations only)</i>			
This helps determine the county's tax base for comparative analyses.			\$53,400

Williamsburg

<u>Running Millage Totals</u>			
COUNTY BASE			.1303
SCHOOL DISTRICT(S)			
Williamsburg	.1360		.2663
CITIES/TOWNS		SCHOOL DISTRICT	
Andrews .1150	Williamsburg .1360		.3813
Hemingway .0950	Williamsburg .1360		.3613
Kingstree .1426	Williamsburg .1360		.4089
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 2 Districts	.0170
<i>Special Fees (additional charges)</i>			
Fee Name	Purpose	Location	Fee
Landfill Fee	Landfill Operations	Per Household	\$30.00
Road and Bridge Fee	Road and Bridge Maintenance	Per Vehicle	\$15.00
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>			
Jurisdiction			Millage Rate
County Abatement			.1273
<i>Value of One Mill (based on county operations only)</i>			
This helps determine the county's tax base for comparative analyses.			\$57,900

York

<u>Running Millage Totals</u>			
COUNTY BASE			.0622
SCHOOL DISTRICT(S)			
Clover 2	.1880		.2502
Fort Mill 4	.2040		.2662
Rock Hill 3	.2025		.2647
York 1	.2014		.2636
CITIES/TOWNS		SCHOOL DISTRICT	
Clover .1060	Clover 2 .1880		.3562
Fort Mill .0900	Fort Mill 4 .2040		.3562
Hickory Grove .0340	York 1 .2014		.2976
Rock Hill .1020	Rock Hill 3 .2025		.3667
Sharon .0300	York 1 .2014		.2936
Tega Cay .1060	Fort Mill 4 .2040		.3722
York .1080	York 1 .2014		.3716
<i>Special Purpose Districts (additional charges)</i>			
Fee Name	Purpose	Location	Millage Rate
Fire Districts	Fire	Average for 6 Districts	.0037
Rural Fire Program	Rural Fire	Unincorporated Areas	.0030
Solid Waste Program	Solid Waste	Unincorporated Areas	.0035
<i>Industrial Abatements (potential exemptions for qualified facilities)</i>			
Jurisdiction			Millage Rate
City Abatement - Rock Hill			.1020
County Abatement			.0579
<i>Value of One Mill (based on county operations only)</i>			
This helps determine the county's tax base for comparative analyses.			\$694,000

Local Option Sales Tax Credit Factors

Abbeville

City	City TCF	County TCF	Total TCF
Abbeville	0.001256	0.0008	0.002056
Calhoun Falls	0.00219	0.0008	0.00299
Donalds	0.000379	0.0008	0.001179
Honea Path	0.002918	0.0008	0.003718
Ware Shoals	0.001	0.0008	0.0018

Allendale

City	City TCF	County TCF	Total TCF
Allendale	0.001501	0.000686	0.002187
Fairfax	0.00172	0.000686	0.002406

Bamberg

City	City TCF	County TCF	Total TCF
Bamberg	0.001516	0.001093	0.002609
Denmark	0.002152	0.001093	0.003245
Ehrhardt	0.001365	0.001093	0.002458
Olar	0.002075	0.001093	0.003168

Barnwell

City	City TCF	County TCF	Total TCF
Barnwell	0.001506	0.001597	0.003103
Blackville	0.002496	0.001597	0.004093
Snelling	0.000788	0.001597	0.002385
Williston	0.001211	0.001597	0.002808

Berkeley

City	City TCF	County TCF	Total TCF
Bonneau	0.002569	0.001362	0.003931
Charleston	0.000349	0.001362	0.001711
Goose Creek	0.001847	0.001362	0.003209
Hanahan	0.001631	0.001362	0.002993
Jamestown	0.001867	0.001362	0.003229
Moncks Corner	0.002242	0.001362	0.003604
Otranto (Hanahan)	0.001631	0.001362	0.002993
St. Stephen	0.002471	0.001362	0.003833
Summerville	0.001553	0.001362	0.002915

Charleston

City	City TCF	County TCF	Total TCF
Charleston	0.00111	0.00118	0.00229
Folly Beach	0.00027	0.00118	0.00145
Isle of Palms	0.00021	0.00118	0.00139
Lincolnton	0.00209	0.00118	0.00327
McClellanville	0.0004	0.00118	0.00158
Mt. Pleasant	0.00045	0.00118	0.00163
North Charleston	0.00111	0.00118	0.00229
Sullivan's Island	0.00022	0.00118	0.0014
Summerville	0.00476	0.00118	0.00594

Chester

City	City TCF	County TCF	Total TCF
Chester	0.002755	0.001248	0.004003
Fort Lawn	0.001645	0.001248	0.002893
Great Falls	0.003242	0.001248	0.00449

Chesterfield

City	City TCF	County TCF	Total TCF
Cheraw	0.00215	0.0016	0.00375
Chesterfield	0.003261	0.0016	0.004861
Jefferson	0.003147	0.0016	0.004747
McBee	0.002813	0.0016	0.004413
Pageland	0.00245	0.0016	0.00405
Patrick	0.003106	0.0016	0.004706

Clarendon

City	City TCF	County TCF	Total TCF
Manning	0.002675	0.00153	0.004205
Paxville	0.002675	0.00153	0.004205
Summerton	0.001526	0.00153	0.003056
Turbeville	0.00395	0.00153	0.00548

Colleton

City	City TCF	County TCF	Total TCF
Edisto Beach	0.000195	0.000931	0.001126
Walterboro	0.002596	0.000931	0.003527

Darlington

City	City TCF	County TCF	Total TCF
Darlington	0.002981	0.00132	0.004301
Hartsville	0.002537	0.00132	0.003857
Lamar	0.003536	0.00132	0.004856
Society Hill	0.00265	0.00132	0.00397

Dillon

City	City TCF	County TCF	Total TCF
Dillon	0.002172	0.0014	0.003572
Lake View	0.0028	0.0014	0.0042
Latta	0.0029	0.0014	0.0043

Edgefield

City	City TCF	County TCF	Total TCF
Edgefield	0.001403	0.000799	0.002202
Johnston	0.001585	0.000799	0.002384
Trenton	0.000627	0.000799	0.001426

Florence

City	City TCF	County TCF	Total TCF
Florence	0.002437	0.001788993	0.004225993
Johnsonville	0.00432162	0.001788993	0.006110612
Lake City	0.00257777	0.001788993	0.004366764
Olanda	0.00383106	0.001788993	0.00562005
Pamplico	0.00382824	0.001788993	0.005617232
Quincy	0.00588236	0.001788993	0.007671348
Timmonsville	0.00510248	0.001788993	0.006891476

Hampton

City	City TCF	County TCF	Total TCF
Brunson	0.001574	0.001116	0.00269
Estill	0.001166	0.001116	0.002282
Gifford	0.00267	0.001116	0.003786
Hampton	0.000521	0.001116	0.001637
Varnville	0.0016	0.001116	0.002716
Yemassee	0.001699	0.001116	0.002815

Jasper

City	City TCF	County TCF	Total TCF
Hardeeville	0.001996	0.001093	0.003089
Ridgeland	0.000035	0.001093	0.001128

Kershaw

City	City TCF	County TCF	Total TCF
Camden	0.0034	0.001423	0.004823

Lancaster

City	City TCF	County TCF	Total TCF
Kershaw	0.002439	0.00087	0.003309
Lancaster	0.001867	0.00087	0.002737

Laurens

City	City TCF	County TCF	Total TCF
Clinton	0.0027	0.000975	0.003675
Fountain Inn	0.000805	0.000975	0.00178
Gray Court	0.0025	0.000975	0.003475
Laurens	0.0021	0.000975	0.003075

Lee

City	City TCF	County TCF	Total TCF
Bishopville	0.000695	0.001066	0.001761
Lynchburg	0.002714	0.001066	0.00378

Marion

City	City TCF	County TCF	Total TCF
Marion	0.001521	0.001379	0.0029
Mullins	0.001962	0.001379	0.003341
Nichols	0.000983	0.001379	0.002362
Sellers	0.003703	0.001379	0.005082

Marlboro

City	City TCF	County TCF	Total TCF
Bennettsville	0.0015	0.001377	0.002877
Blenheim	0.001616	0.001377	0.002993
Clio	0.001461	0.001377	0.002838
McColl	0.00184	0.001377	0.003217
Tatum	0.001394	0.001377	0.002771

McCormick

City	City TCF	County TCF	Total TCF
McCormick	0.00311	0.000497	0.003607

Pickens

City	City TCF	County TCF	Total TCF
Central	0.001847	0.001048	0.002895
Clemson	0.001392	0.001048	0.00244
Easley	0.001397	0.001048	0.002445
Liberty	0.002061	0.001048	0.003109
Norris	0.002267	0.001048	0.003315
Pickens	0.002158	0.001048	0.003206
Six Mile	0.001553	0.001048	0.002601

Saluda

City	City TCF	County TCF	Total TCF
Batesburg/Leesville	0.003639	0.00099	0.004629
Monetta	0.002215	0.00099	0.003205
Ridge Spring	0.001482	0.00099	0.002472
Saluda	0.001309	0.00099	0.002299

Sumter

City	City TCF	County TCF	Total TCF
Mayesville	0.0022	0.001557	0.003757
Pinewood	0.0025	0.001557	0.004057
Sumter	0.002189	0.001557	0.003746

Williamsburg

City	City TCF	County TCF	Total TCF
Andrews	0.001044	0.001362	0.002406
Hemingway	0.002972	0.001362	0.004334
Kingstree	0.004131	0.001362	0.005493

Property Tax Calculation Examples

Millage rates are collected through an annual survey of county auditors conducted and compiled by the South Carolina Department of Commerce. Millage is expressed as a rate multiplied directly by the assessed value of the property to calculate the taxes due. Only cities charging millage appear with their respective county listings. The value of real and personal property used in manufacturing operations is established by the South Carolina Department of Revenue and Taxation. If a company creates 75 or more jobs, invests a minimum of \$50,000 and operates as a distribution facility, corporate headquarters, or corporate office, the South Carolina Department of Revenue also establishes their real and personal property values. All other property values are the responsibility of county government. Assessment ratios applied to the fair market value of real property vary by classification set forth by State law as follows:

Manufacturing and Utility companies (real and personal property)	10.5%
Residential real estate (owner-occupied)	4.0%
Commercial and residential nonowner-occupied real property	6.0%
Agricultural real property (private or commercial ownership respectively)	4.0% or 6.0%
All other personal property	10.5%

Abatement of the county portion of property taxes is available to manufacturers investing at least \$50,000 and companies operating as distribution facilities, corporate headquarters, and corporate offices who also invest a minimum of \$50,000 and create 75 jobs. When the county abatement is used on these types of properties, the local option tax credit factor cannot be applied. The five year abatement period must expire before the property becomes eligible for the local option sales tax credit. Likewise, if the company negotiates a fee-in-lieu of property taxes with the county, the local option sales tax credit does not apply until the fee-in-lieu period expires, typically 15 to 20 years.

Industrial Property Example: County Abatement

Fair Market Value of Property	\$50,000,000
Assessment Ratio for manufacturing	x 10.5%
Assessed Value	\$5,250,000
Millage Rate (example)	x .235
Property Tax	\$1,233,750
County Abatement:	\$5,250,000
	x .079
	\$414,750
	— \$414,750
Property Tax After Abatement	\$819,000

Residential Property Example

Fair Market Value (FMV) of Property	\$200,000
Assessment Ratio on owner-occupied home	x 4%
Assessed Value	\$8,000
Millage Rate (example)	x .235
Property Tax	\$1,880

When the county abatement is used, the property is not eligible for the local option sales tax credit.

For additional copies of this publication, please contact:

South Carolina Department of Commerce
Information Services Division
1201 Main Street Suite 1600
Columbia, South Carolina 29202
Phone: (803) 737-0400 Fax: (803) 806-3430

South Carolina County Auditors

Abbeville
Mr. Brian (B.J.) Johnson

County Courthouse
PO Box 184
Abbeville, SC 29620
(864)366-5312 ext. 220 Phone
(864)459-8104 Fax

Aiken
Mr. Cyrus Spradley

PO Box 94
828 Richland Avenue West
Aiken, SC 29802
(803)642-1508 Phone
(803)642-1530 Fax

Allendale
Ms. Henri Mae Grant

PO Box 583

Allendale, SC 29810
(803)584-2011 Phone
(803)584-7058 Fax

Anderson
Ms. Anna Marie Brock

P.O. Box 8002

Anderson, SC 29622
(864)260-4027 Phone
(864)260-4206 Fax

Bamberg
Mrs. Margaret B. Meyer

PO Box 179

Bamberg, SC 29003
(803)245-3006 Phone
(803)245-3006 Fax

Barnwell
Mr. James Fickling

PO Box 711

Barnwell, SC 29812
(803)541-1040 Phone
(803)259-4587 Fax

Beaufort
Mrs. Sharon Burris

PO Box 458

Beaufort, SC 29901
(843)470-2555 Phone
(843)470-2550 Fax

Berkeley
Mrs. Janet Brown Jurosko

223 N. Live Oak Drive

Moncks Corner, SC 29461
(843)719-4034 Phone
(843)719-4111 Fax

Calhoun
Mrs. Pamela R. Taber

Courthouse Annex
Suite 101
St. Matthews, SC 29135
(803)874-3623 Phone
(803)874-1242 Fax

Charleston
Ms. Peggy Moseley

PO Box 614

Charleston, SC 29402
(843)958-4200 Phone
(843)958-4222 Fax

Cherokee
Mrs. Nancy H. Elliott

PO Box 32

Gaffney, SC 29342
(864)487-2543 Phone
(864)902-8427 Fax

Chester
Mr. Edward M. Thomas

PO Drawer 580

Chester, SC 29706
(803)385-2607 Phone
(803)385-6651 Fax

Chesterfield
Mr. Johnny L. Jenkins

County Court House
200 West Main Street
Chesterfield, SC 29709
(843)623-2338 Phone
(843)623-3676 Fax

Clarendon
Ms. Patricia Pringle

PO Box 697

Manning, SC 29102
(803)435-2013 Phone
(803)435-8258 Fax

Colleton
Mr. Jim Hiott

PO Box 128

Walterboro, SC 29488
(843)549-2131 Phone
(843)549-6584 Fax

Darlington
Ms. Rosa D. Hudson

County Courthouse
1 Public Square, Room 205
Darlington, SC 29532
(843)398-4110 Phone
(843)398-4172 Fax

Dillon
Ms. Kay S. McKenzie

PO Box 32

Dillon, SC 29536
(843)774-1418 Phone
(843)841-3729 Fax

Dorchester
Ms. Johnette A. Connelley

101 Ridge Street

St. George, SC 29477
(843)832-0118 Phone
(843)832-0169 Fax

Edgefield
Mr. Bill Gilchrist

127 Courthouse Square

Edgefield, SC 29824
(803)637-4034 Phone
(803)637-7155 Fax

Fairfield
Ms. Peggy Hensley

PO Box 88

Winnsboro, SC 29180
(803)635-1411 Phone
(803)635-2767 Fax

Florence
Mr. H. Wayne Joye

City-County Complex
180 N. Irby Street, MSC-B
Florence, SC 29501
(843)665-3088 Phone
(843)676-8627 Fax

Georgetown
Ms. Edna W. Freeman

PO Box 421270
715 Prince Street
Georgetown, SC 29442
(843)545-3021 Phone
(843)545-3284 Fax

Greenville
Mr. Ed Haskins

301 University Ridge
Suite 800
Greenville, SC 29601
(864)467-7040 Phone
(864)467-5960 Fax

Greenwood
Mr. R. Brann Lowther

528 Monument Street
Room 107 Courthouse
Greenwood, SC 29646
(864)942-8543 Phone
(864)942-8724 Fax

Hampton
Ms. Teresa H. Williams

PO Box 575

Hampton, SC 29924
(803)943-7504 Phone
(803)943-7592 Fax

Horry
Ms. Judy R. Clardy

PO Box 1205

Conway, SC 29528
(843)915-5050 Phone
(843)915-6050 Fax

Jasper
Mrs. Hazel Holmes

PO Box 807

Ridgeland, SC 29936
(843)726-7732 Phone
(843)726-7733 Fax

Kershaw
Ms. Robin Watkins

515 Walnut St
Room 120
Camden, SC 29020
(803)425-1500 Phone
(803)425-7673 Fax

Lancaster
Ms. Cheryl H. Morgan

PO Box 2016

Lancaster, SC 29721
(803)285-7424 Phone
(803)416-9328 Fax

Laurens
Ms. Sally B. Lancaster

PO Box 907

Laurens, SC 29360
(864)984-2535 Phone
(864)984-3922 Fax

Lee
Mr. Cecil L. Stevens

County Courthouse
Room 109
Bishopville, SC 29010
(803)484-5341 Phone
(803)484-6512 Fax

Lexington
Mr. Art Guerry

County Admin. Bldg.
212 S. Lake Drive
Lexington, SC 29072
(803)359-8480 Phone
(803)359-8538 Fax

Marion
Mr. John A. Padgett

PO Box 672

Marion, SC 29571
(843)423-8205 Phone
(843)423-8392 Fax

Marlboro
Mr. Gene Moore

PO Box 468

Bennettsville, SC 29512
(843)479-5608 Phone
(843)479-5648 Fax

McCormick
Mrs. Virginia H. Edmunds

133 South Mine Street
Room 103
McCormick, SC 29835
(864)465-2107 Phone
(864)465-0071 Fax

Newberry
Mrs. Nancy P. Owen

PO Box 362

Newberry, SC 29108
(803)321-2105 Phone
(803)321-2106 Fax

Oconee
Ms. Linda R. Nix

County Court House
415 South Pine Street
Walhalla, SC 29691
(864)638-4158 Phone
(864)718-1015 Fax

Orangeburg
Mr. Roger Cleckley

PO Box 9000

Orangeburg, SC 29116
(803)533-6200 Phone
(803)533-5841 Fax

Pickens
Mr. George N. Bryant

PO Box 411

Pickens, SC 29671
(864)898-5895 Phone
(864)898-5846 Fax

Richland
Mr. Harry A. Huntley, CPA

PO Box 192
2020 Hampton Street
Columbia, SC 29202
(803)576-2613 Phone
(803)576-2606 Fax

Saluda
Mrs. Jane B. Guy

County Courthouse
100 East Church Street, Ste. 3
Saluda, SC 29138
(864)445-2521 Phone
(864)445-9316 Fax

Spartanburg
Ms. Sharon H. West

County Courthouse
366 N. Church St., Ste. 200
Spartanburg, SC 29303
(864)596-2600 Phone
(864)596-3446 Fax

Sumter
Ms. Jomarie S. Crocker

Administration Bldg
13 East Canal Street
Sumter, SC 29150
(803)436-2136 Phone
(803)436-2133 Fax

Union
Mr. Bradley O. Valentine

210 W. Main St

Union, SC 29379
(864)429-1618 Phone
(864)429-1608 Fax

Williamsburg
Ms. Sally Moore Mouzon

PO Box 7
125 E. Main Street
Kingstree, SC 29556
(843)355-9321 ext. 142 Phone
(843)355-9306 Fax

York
Mr. Isaiah Boyd

PO Box 25
2 South Congress Street
York, SC 29745
(803)684-8501 Phone
(803)684-8553 Fax

South Carolina Department of Commerce
Information Services Division
1201 Main Street Suite 1600
Columbia, SC 29201